

FYE 2009 Review - Annual Financial Report

School District: Mason County
 Audit Firm Name: Bertke & Sparks, Inc
 Date: 2/3/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	6,398,191.74	6,521,991.85	-123,800.11	6,571,798.00	-49,806.15	Classification difference between audit and AFR - Omitted Property Tax
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,740,540.59	-3,740,540.59	0.00	3,740,540.59	
Revenue (State) - 3XXX (Not 3900)	9,907,614.95	9,912,143.70	-4,528.75	13,605,261.00	-3,693,117.30	Classification difference between audit and AFR - Omitted Property Tax; and object 2384 is omitted by program \$2,384
Revenue (Federal) - 4XXX	68,964.02	68,964.02	0.00	68,964.00	0.02	
Total Revenues	16,374,770.71	20,243,640.16	-3,868,869.45	20,246,023.00	-2,382.84	
Expenditures-Not including Transfers Out or On Behalf	17,331,385.65	17,270,902.65	60,483.00	21,011,443.00	-3,740,540.35	
Expenditures-On Behalf	0.00	3,740,540.59	-3,740,540.59	0.00	3,740,540.59	
Total Expenditures	17,331,385.65	21,011,443.24	-3,680,057.59	21,011,443.00	0.24	
Excess (Deficiency) of Revenues Over Expenditures	-956,614.94	-767,803.08	-188,811.86	-765,420.00	-2,383.08	
Other Financing Sources - Not Transfers In	12,806.50	12,806.50	0.00	12,807.00	-0.50	
Other Financing Sources - Transfers In Only - 52XX Transfers	5,792.05	5,792.05	0.00	5,792.00	0.05	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	340,947.54	340,947.54	0.00	340,947.00	0.54	
Total Other Financing Sources, Uses and Transfers	-322,348.99	-322,348.99	0.00	-322,348.00	-0.99	
Net Change in Fund Balance	-1,278,963.93	-1,090,152.07	-188,811.86	-1,087,768.00	-2,384.07	
Beginning Fund Balance - July 1	4,456,539.14	4,456,539.14	0.00	4,456,539.00	0.14	
Ending Balance - June 30	3,177,575.21	3,366,387.07	-188,811.86	3,368,771.00	-2,383.93	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,740,540.59	-3,740,540.59	0.00	3,740,540.59	On behalf payments are not reported separately in the audit report.
On-Behalf Expenditures by Fund	0.00	3,740,540.59	-3,740,540.59	0.00	3,740,540.59	On behalf payments are not reported separately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	102,580.92	102,580.92	0.00	105,181.00	-2,600.08	Difference is due to "Undefined Expenditure Object."
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX (not 3900)	954,405.45	954,405.45	0.00	954,405.00	0.45	
Revenue (Federal) - 4XXX	1,641,992.90	1,641,992.90	0.00	1,641,993.00	-0.10	
Total Revenues	2,698,979.27	2,698,979.27	0.00	2,701,579.00	-2,599.73	
Expenditures-Not including Transfers Out and not 0280	2,725,206.22	2,725,206.22	0.00	2,722,606.00	2,600.22	Difference is due to "Undefined Expenditure Object."
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,725,206.22	2,725,206.22	0.00	2,722,606.00	2,600.22	
Excess (Deficiency) of Revenues Over Expenditures	-26,226.95	-26,226.95	0.00	-21,027.00	-5,199.95	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	26,819.00	26,819.00	0.00	26,819.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	5,792.05	5,792.05	0.00	5,792.00	0.05	
Total Other Financing Sources, Uses and Transfers	21,026.95	21,026.95	0.00	21,027.00	-0.05	
Net Change in Fund Balance	-5,200.00	-5,200.00	0.00	0.00	-5,200.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-5,200.00	-5,200.00	0.00	0.00	-5,200.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	247,203.00	247,203.00	0.00	247,203.00	0.00	
Total Revenues	247,203.00	247,203.00	0.00	247,203.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	247,203.00	247,203.00	0.00	247,203.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	140,490.00	140,490.00	0.00	140,490.00	0.00	
Total Other Financing Sources, Uses and Transfers	-140,490.00	-140,490.00	0.00	-140,490.00	0.00	
Net Change in Fund Balance	106,713.00	106,713.00	0.00	106,713.00	0.00	
Beginning Fund Balance - July 1	2,940.09	2,940.09	0.00	34,855.00	-31,914.91	Difference to be determined
Ending Balance - June 30	109,653.09	109,653.09	0.00	141,568.00	-31,914.91	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	612,460.00	612,460.00	0.00	612,460.00	0.00	
Revenue (State) – 3XXX	268,820.00	268,820.00	0.00	268,820.00	0.00	
Total Revenues	881,280.00	881,280.00	0.00	881,280.00	0.00	
Expenditures-Not including Transfers Out	807,585.77	807,585.77	0.00	807,586.00	-0.23	
Total Expenditures	807,585.77	807,585.77	0.00	807,586.00	-0.23	
Excess (Deficiency) of Revenues Over Expenditures	73,694.23	73,694.23	0.00	73,694.00	0.23	
Other Financing Sources - Not Transfers In	6,049.57	6,049.57	0.00	6,050.00	-0.43	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	6,049.57	6,049.57	0.00	6,050.00	-0.43	
Net Change in Fund Balance	79,743.80	79,743.80	0.00	79,744.00	-0.20	
Beginning Fund Balance - July 1	75,656.56	75,656.56	0.00	346,336.00	-270,679.44	Difference to be determined
Ending Balance - June 30	155,400.36	155,400.36	0.00	426,080.00	-270,679.64	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	445,179.22	445,179.22	0.00	445,179.00	0.22	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	445,179.22	445,179.22	0.00	445,179.00	0.22	
Excess (Deficiency) of Revenues Over Expenditures	-445,179.22	-445,179.22	0.00	-445,179.00	-0.22	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	454,618.54	454,618.54	0.00	454,618.00	0.54	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	454,618.54	454,618.54	0.00	454,618.00	0.54	
Net Change in Fund Balance	9,439.32	9,439.32	0.00	9,439.00	0.32	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	9,439.32	9,439.32	0.00	9,439.00	0.32	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	20,202,232.98	24,071,102.43	-3,868,869.45	24,076,085.00	-4,982.57	Differences explained above
Total Expenditures - Governmental Funds	21,309,356.86	24,989,414.45	-3,680,057.59	24,986,814.00	2,600.45	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,107,123.88	-918,312.02	-188,811.86	-910,729.00	-7,583.02	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	18,856.07	18,856.07	0.00	18,857.00	-0.93	
Net Change in Fund Balance - Governmental Funds	-1,088,267.81	-899,455.95	-188,811.86	-891,872.00	-7,583.95	
Beginning Fund Balance - July 1 - Governmental Funds	4,535,135.79	4,535,135.79	0.00	4,837,730.00	-302,594.21	
Ending Fund Balance - June 30 - Governmental Funds	3,446,867.98	3,635,679.84	-188,811.86	3,945,858.00	-310,178.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	428,102.63	428,102.63	0.00	428,102.00	0.63	
Total Operating Revenues	428,102.63	428,102.63	0.00	428,102.00	0.63	
Expenditures-Not including Transfers Out or On-behalf	1,397,492.96	1,397,492.96	0.00	1,421,749.00	-24,256.04	Difference is purchase of capital assets, \$45,635 and increase in inventory, \$4,263.
Expenditures-On Behalf	0.00	74,153.53	-74,153.53	0.00	74,153.53	
Expenditures - Depreciation Only (Fund 81)	0.00	9,867.54	-9,867.54	9,867.00	0.54	
Total Operating Expenses	1,397,492.96	1,481,514.03	-84,021.07	1,431,616.00	49,898.03	
Operating Income (Loss)	-969,390.33	-1,053,411.40	84,021.07	-1,003,514.00	-49,897.40	
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,800.72	1,800.72	0.00	1,801.00	-0.28	
Revenue (State) – 3XXX	15,732.00	15,732.00	0.00	89,886.00	-74,154.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	74,153.53	-74,153.53	0.00	74,153.53	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	881,616.00	881,616.00	0.00	881,616.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	899,148.72	973,302.25	-74,153.53	973,303.00	-0.75	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-70,241.61	-80,109.15	9,867.54	-30,211.00	-49,898.15	
Beginning Net Assets - July 1	278,879.40	278,879.40	0.00	281,599.00	-2,719.60	Fund 51 - balance per prior year audit - difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	44,065.00	-44,065.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	208,637.79	198,770.25	9,867.54	295,453.00	-96,682.75	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	428,102.63	428,102.63	0.00	428,102.00	0.63	
Total Operating Expenses - Proprietary Funds	1,397,492.96	1,481,514.03	-84,021.07	1,431,616.00	49,898.03	Differences explained above
Operating Income (Loss) - Proprietary Funds	-969,390.33	-1,053,411.40	84,021.07	-1,003,514.00	-49,897.40	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	899,148.72	973,302.25	-74,153.53	973,303.00	-0.75	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-70,241.61	-80,109.15	9,867.54	-30,211.00	-49,898.15	
Net Assets, July 1, 2008 - Proprietary Funds	278,879.40	278,879.40	0.00	325,664.00	-46,784.60	
Net Assets, June 30, 2009 - Proprietary Funds	208,637.79	198,770.25	9,867.54	295,453.00	-96,682.75	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	162.54	162.54	0.00	163.00	-0.46	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	162.54	162.54	0.00	163.00	-0.46	
Deductions	1,500.00	1,500.00	0.00	1,500.00	0.00	
Total Deductions	1,500.00	1,500.00	0.00	1,500.00	0.00	
Change in Net Assets	-1,337.46	-1,337.46	0.00	-1,337.00	-0.46	
Beginning Net Assets - July 1	26,410.23	26,410.23	0.00	26,410.00	0.23	
Ending Net Assets - June 30	25,072.77	25,072.77	0.00	25,073.00	-0.23	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	162.54	162.54	0.00	163.00	-0.46	
Total Deductions - Fiduciary Funds	1,500.00	1,500.00	0.00	1,500.00	0.00	
Change in Net Assets - Fiduciary funds	-1,337.46	-1,337.46	0.00	-1,337.00	-0.46	
Beginning Net Assets July 1 - Fiduciary Funds	26,410.23	26,410.23	0.00	26,410.00	0.23	
Ending Net Assets - June 30 - Fiduciary Funds	25,072.77	25,072.77	0.00	25,073.00	-0.23	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	74,153.53	-74,153.53	0.00	74,153.53	On behalf payments are not reported seperately in the audit report.
Fund 51 - On-Behalf Expenditures	0.00	74,153.53	-74,153.53	0.00	74,153.53	On behalf payments are not reported seperately in the audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	1,274,662.04	-1,274,662.04	1,272,538.00	2,124.04	See audit report, page 29, note E - difference to be determined
Depreciation Expense - Fund 81	0.00	9,867.54	-9,867.54	9,867.00	0.54	See audit report, page 29, note E

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,814,694.12	-3,814,694.12	3,816,203.60	-1,509.48	Difference to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 34, note P - \$3,814,694
On-Behalf Payments (Audit - KDE Web)	0.00	-3,814,694.12	3,814,694.12	-3,816,203.60	1,509.48	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluated at this time
Deductions	0.00	1,274,662.04	-1,274,662.04	0.00	1,274,662.04	
Change Total assets	0.00	-1,274,662.04	1,274,662.04	0.00	-1,274,662.04	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-1,274,662.04	1,274,662.04	0.00	-1,274,662.04	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluated at this time
Deductions	0.00	9,867.54	-9,867.54	0.00	9,867.54	
Change Total assets	0.00	-9,867.54	9,867.54	0.00	-9,867.54	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-9,867.54	9,867.54	0.00	-9,867.54	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	Not evaluated at this time
Total Deductions - Fixed Assets	0.00	1,284,529.58	-1,284,529.58	0.00	1,284,529.58	
Change in Total Fixed Assets	0.00	-1,284,529.58	1,284,529.58	0.00	-1,284,529.58	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-1,284,529.58	1,284,529.58	0.00	-1,284,529.58	